This paper describes key metrics used by the OCFO to monitor the financial performance at LaRC. Each metric includes the purpose, evaluation criteria, source of data, and the performance indicator. The stoplight performance indicator methodology will be used to evaluate each metric element. In addition, managers should provide the monthly past, present, and projected stoplight indicator for each criteria being evaluated. Any yellow or red indicators should be discussed to ensure adequate plans being implemented to move towards green.

G Green indicates excellent performance and/or no issues

Y Yellow indicates average performance and/or potential issues

R Red indicates poor performance and/or known issues

1. Budget Planning & Formulation (R)
   a. Budget forecast
   b. Schedule & Deliverables
2. Mission/Project plans versus actuals (R)
3. Institutional plans versus actutals (R)
   a. Service Activity spending
   b. Center G&A spending
   c. Travel spending
   d. Labor spending

Planning/Budgeting

4. Systems, Controls, Cost Validation (S)
   a. Project cost validation
   b. Management controls
   c. Agency/Center system implementation

Systems & Controls

5. Accounts Payable, Travel, Cost Accounting (F)
   a. Vendor payment timeliness
   b. Travel payment timeliness
   c. 533 timeliness analysis
   d. 533 variance analysis
   e. Cost in excess of obligations
   f. Cost assessment analysis
6. Labor/Human Capital Analysis (F)
7. Financial Accounting, Data Integrity & Financial Statements (F)
   a. Program authority
   b. Reimbursable analysis
   c. Financial data reconciliations
   d. Financial reporting
   e. Account analysis
   f. FBWT (including Suspense) reconciliation
   g. Plant, Property & Equipment

Accounting/Finance

8. OCFO Organization (S)
   a. Staffing
   b. Budget
   c. Workload

Organizational

Note: Some metrics are still being defined in conjunction with agency/center personnel and may not be used for measurement until completed

1a. Budget Planning & Formulation (Forecast)

Purpose: To assess the budget baseline as compared to previous estimates
Evaluation: Future budget estimates compared to prior year budgets
Source: DCFO (R) reports on the budget forecast for the Center. The evaluation will include data from the NASA Budget System (N2) as well as other input (external estimates) as compared to previously established budget baselines and prior year budgets to determine trends. Major budget baselines include the Presidents Budget, the Federal Budget Process, and the Congressional Budget.

Performance Indicators:

G	Green:	No major changes to budget baseline (within 5%)
Y	Yellow:	Minor changes to budget baseline (5%-10%) are evident
R	Red:	Major changes are expected to budget baseline (>10%)

1b. Budget Planning & Formulation (Schedule and Deliverables)

Purpose: To assess the budget process, schedule and required formats
Evaluation: Deliverables, due dates, and process
Source: DCFO (R) reports on the budget schedule and deliverables by comparing schedule and deadlines to workload. The evaluation involves reviewing required input compared to the ability to accomplish requirements given workload, staffing, and schedule.

Performance Indicators:

G	Green:	Will meet schedule and deliverable on time
Y	Yellow:	May not meet schedule and/or deliverables on time
R	Red:	Will not meet schedule and/or deliverables on time

2. Mission/Project Plans versus Actuals

Purpose: To assess financial performance of current year mission activities
Evaluation: Compare planned obligations and costs to actual obligations and costs to determine variance in financial performance

Source The OCFO Mission Branch reports the financial status of Center projects. Planned data from project phasing plans is compared to actual financial data to determine variances.

Phasing plan data can be found on the OCFO-RM server: "Odinfs1 server". The path is: Odinfs1 – OCFO-RM – FY2005 Phasing Plans.

Actual obligations and costs are collected in the Core Financial system and can be found in the Business Warehouse by running a report titled "BERPT2". The bookmark listed below will lead to the noted report. Once the bookmark has run, change the filter on Project Definition (ext.) to the code needed. Also change the filter on Period/Fiscal Year to limit your report to the time period needed.

https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=3YFHZGUC4BAWOZ4EMZPYYFIQY

Performance Indicators:

G	Green:	Actuals are within 5% of plan
Y	Yellow:	Actuals are within 10% of plan
R	Red:	Actuals deviate greater than 10% of plan

3a. Institutional Plans versus Actuals (Service Activities)

Purpose: To assess spending and status of current year service activities
Evaluation: Plans versus actual spending trends of service activities
Source: The OCFO Institution Branch reports on the spending of service activities. Planned data from institution phasing plans is compared to actual financial data to determine variances.

Phasing plan data can be found on the OCFO-RM server. "Odinfs1server." The path is: Odinfs1 – OCFO-RM – Execution - FY06 – Institution - 4Phasing Plans.

Actual obligations and costs are collected in the Core Financial system and can be found in the Business Warehouse by running various reports. The bookmarks listed below will lead to each separate service activity of the Institution Branch. Once the

bookmark has run, filter on - Period/Fiscal Year - to limit your report to the time period needed.

FAB: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40WINZEP91J83CMA8GNOC5UP7

ITSA: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40WI0XEGDZRXFR1VPROTVWL9N

S&E-AERO: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VC9V9KK0WZ88Z4228Z4RIJV

S&E-SPACE: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40WR4L1MKGGU3X80ZKHOXY6JV

S&E-ASD: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VCI42764VKX19281BR0POYZ

S&E-RTD: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VCGF1CJ8EUXYQNV6Q753W6J

S&E-SACD: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VCHK05NS6YA6GUZJ7ORL1NV

S&E-SED: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VCFUZB0VQ8B3YGMOM4VZ8VF

TEST-AIR: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VC7PLKU5EYWCBP22KTGWHWR

TEST-SIM: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VFASKDMUB8QOTX0B6R7XAJV

F&RS: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40WIPTJWJ0GYHG3GHCTEX2SOB

WTSA: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VC96Q7ZHKGQ8UHF0RR0HM7F

Performance Indicators:

G	Green:	Spending trends are within 5% of plan
Y	Yellow:	Spending trends are within 10% of plan
R	Red:	Spending trends deviate greater than 10% of plan

3b. Institutional Plans versus Actuals (Center G&A)

Purpose: To assess spending and status of Current Year Center G&A
Evaluation: Plans versus actual spending trends of Center G&A
Source: The OCFO Institution Branch reports on the spending of Center G&A. Planned data from the phasing plans is compared to actual financial data to determine variances.

Phasing plan data can be found on the OCFO-RM server. "Odinfs1server." The path is: Odinfs1 – OCFO-RM – Execution - FY06 – Institution - 4Phasing Plans.

Actual obligations and costs are collected in the Core Financial system and can be found in the Business Warehouse by running various reports. The bookmark listed below will lead to the Center G&A report. Once the bookmark has run, filter on - Period/Fiscal Year - to limit your report to the time period needed.

Center G&A: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VCB3UYMWY4D3VXXLU9I627F

Performance Indicators:

G	Green:	Spending trends are within 5% of plan
Y	Yellow:	Spending trends are within 10% of plan
R	Red:	Spending trends deviate greater than 10% of plan

3c. Institutional Plans versus Actuals (Travel)

Purpose: To assess spending and status of current year Travel
Evaluation: Plans versus actual spending trends of Travel
Source: Institution Branch reports on the spending of Travel

Planned data from the phasing plans is compared to actual financial data to determine variances. Phasing plan data can be found on the OCFO-RM server. "Odinfs1server." The path is: Odinfs1 – OCFO-RM – Execution - FY06 – Institution - 4Phasing Plans.

Actual obligations and costs are collected in the Core Financial system and can be found in the Business Warehouse by running various reports. The bookmarks listed below will lead to the Travel report. Once the bookmarks have run, filter on - Period/Fiscal Year - to limit your report to the time period needed.

TRAVEL: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40VCF689XDS0AHADTT2KHNDT7

Performance Indicators:

G	Green:	Spending trends are within 5% of plan
Y	Yellow:	Spending trends are within 10% of plan
R	Red:	Spending trends deviate greater than 10% of plan

3d. Institutional Plans versus Actuals (Labor)

Purpose: To assess spending and status of current year Labor
Evaluation: Plans versus actual spending trends of Labor
Source: Institution Branch reports on the spending of Labor

Planned data from the phasing plans is compared to actual financial data to determine variances. Phasing plan data can be found on the OCFO-RM server. "Odinfs1server." The path is: Odinfs1 – OCFO-RM – Execution - FY06 – Institution - 4Phasing Plans.

Actual obligations and costs are collected in the Core Financial system and can be found in the Business Warehouse by running

various reports. The bookmark listed below will lead to the Labor report. Once the bookmark has run, filter on - Period/Fiscal Year - to limit your report to the time period needed.

Labor: https://bwprod01.ifmp.nasa.gov/sap/bw/BEx?SAP-LANGUAGE=E&BOOKMARK_ID=40YJZ43RLD0JACEJEKOALN1YJ

Performance Indicators:

G	Green:	Spending trends are within 5% of plan
Y	Yellow:	Spending trends are within 10% of plan
R	Red:	Spending trends deviate greater than 10% of plan

4a. Systems, Controls, Cost Validation - Project cost validation

Purpose: To assess the financial status of major project activities
Evaluation: Planned versus projected life cycle cost evaluation
Source: Systems Office (Cost Analysis Officer) reports the status of major project activities and project/activity cost proposal reviews

Performance Indicators:

G	Green:	>95% of Center cost proposals are reviewed by OCFO
Y	Yellow:	90-95% of Center cost proposals are reviewed by OCFO
R	Red:	<90% of Center cost proposals are reviewed by OCFO

4b. Systems, Controls, Cost Validation - Management Controls

Purpose: To status management control activities
Evaluation: Preventative/Proactive evaluation of controls & detective/follow-up & support for audit & control activity
Source: Systems Office (Management Control Officer) reports on management controls, audits, and related activities based on effectiveness of control activities

Performance Indicators:

G	Green:	Activities on target; no known issues; controls provide appropriate assurance and are effectively and efficiently designed and appropriately evaluated
Y	Yellow:	Ongoing assessments; open corrective actions and issues; controls provide appropriate assurance but are not efficient and/or not appropriately evaluated
R	Red:	Major concern; senior level attention/decision required; controls do not provide appropriate assurance.

4c. Systems, Controls, Cost Validation - Agency/Center System Implementation

Purpose: To assess the cost, schedule, technical issues, staffing, change management, and operational status of systems implementation
Evaluation: Plans versus actuals for system implementation
Source: Systems Branch reports on system implementation

Performance Indicators:

G	Green:	Projects are within cost, on schedule, meeting technical requirements, have adequate staffing, meeting change management objectives, and meeting operational requirements
Y	Yellow:	Projects will have to use > 75% of reserve, some tasks are behind completion, technical issues have been identified, staffing is below plan, change management issues identified, or operations not fully meeting requirements
R	Red:	Projects will require additional funding, task have not been completed, technical issues will create adverse impacts, project staffing is significantly below plan, significant change management issues have been identified, or system is not operational

5a. Accounts Payable, Travel, Cost Accounting – Vendor Payment Timeliness

Purpose: To assess timeliness of processing vendor payments
Evaluation: This metric will measure 1) the percentage of vendor payments made on time and 2) amount of interest paid per 100 invoices

Source: The Head of the Financial Management Services Branch will report on vendor payment activity.

Performance Indicators:

G	Green:	1) 90% or more of vendor payments were made on time 2) <$50 interest paid for each 100 invoices
Y	Yellow:	1) 89% - 75% of vendor payments were made on time 2) $50 - $99 interest paid for each 100 invoices
R	Red:	1) < 75% of vendor payments were made on time 2) $100 or more interest paid for each 100 invoices

5b. Accounts Payable, Travel, Cost Accounting – Travel Payment Timeliness

Purpose: To assess the timeliness of processing travel payments
Evaluation: This metric will measure 1) the percentage of travel payments made on time and 2) average number of days to process payments
Source: The Head of the Financial Management Services Branch will report on travel payment activity.

Performance Indicators:

G	Green:	1) 90% or more of travel payments are made on time 2) 5 days or less, on average, to process travel payments
Y	Yellow:	1) 89% - 75% of travel payments are made on time 2) >5, less than 10 days, on avg, to process travel payments
R	Red:	1) <75% of travel payments are made on time 2) > 10 days, on average, to process travel payments

5c. Accounts Payable, Travel, Cost Accounting – 533 Timeliness Analysis

Purpose: To assess timeliness of 533 reports from LaRC contractors.
Evaluation: This metric will measure 1) percentage of 533's received by the contractual due date and 2) percentage of 533's received in time for monthly accrual processing.
Source: A report is generated from the CCR extension listing the timeliness status of each monitored contract. (ZCO_PC_TIME) This report lists all task order contracts which roll up to a single umbrella contract or outline agreement. Report is downloaded to excel and

adjusted to remove these task orders so that we only count a single umbrella contract once in the calculation.

<u>Performance Indicators:</u>

| G | Green: | >90% of 533's received 1) by the contractual due date and 2) in time for monthly accruals |

| Y | Yellow: | 75% - 90% of 533's received 1) by the contractual due date and 2) in time for monthly accruals |

| R | Red: | <75% of 533's received 1) by the contractual due date and 2) in time for monthly accruals |

5d. Accounts Payable, Travel, Cost Accounting – 533 Variance Analyses

Purpose: To asses the accuracy in which contractors report their planned to actual cost for the reporting month.

Evaluation: This metric will measure number of contractors that report a planned to actual cost variance within 5% (Agency metric).

Source: Cost analysts populate a shared excel file with variance percentages and dollars. The percentages for the umbrella contracts which roll up to a single umbrella contract or outline agreement are rolled up into one calculation.

<u>Performance Indicators:</u>

| G | Green: | >90% of contractors report a planned to actual cost variance within 5% |

| Y | Yellow: | 75% - 90% of contractors report a planned to actual cost variance within 5% |

| R | Red: | <75% of contractors report a planned to actual cost variance within 5% |

5e. Accounts Payable, Travel, Cost Accounting – Cost in Excess of Obligations

Purpose: To asses the adequacy of contract funding.

Evaluation: This metric will measure the variance between funding on a contract and 1) actual cost reported by the contractor and 2) actual cost plus current month estimate reported by the contractor.

Source: Business Warehouse report GEN15 provides cost in excess of obligations for each monitored contract, by task.

Performance Indicators:

G   Green: Reported at task level: Indicates 1) zero CIEO's, 2) funding coverage was adopted in SAP within 5 work days following cost closing, 3) CIEO exists at task level, but uncosted obligations which exceed the CIEO exist at the fund level for contract, 4) CIEO results from systemic issue with identified solution plan, or 5) absent any of the previous explanations, cumulative CIEO for individual contract is < $1K.

Reported cumulatively for all contracts: Indicates all CIEO's at the task level earn a green rating.

Y   Yellow: Reported at task level: Indicates 1) uncosted obligations do not exist at the fund level for contract, but funding received 6 to 10 work days post cost closing, 2) problem is systemic and solution plan is being developed, or 3) cumulative CIEO's for individual contract is > $1k and < $10k.

Reported cumulatively for all contracts: Indicates all CIEO's at the task level earn either a green or yellow rating,

R   Red: Reported at task level: Indicates 1) uncosted obligations do not exist at the fund level for contract, and funding has not been received 10 work days subsequent to cost closing; and cumulative CIEO for individual contract exceeds $10K.

Reported cumulatively for all contracts: If single task earns a red rating.

5f. Accounts Payable, Travel, Cost Accounting – Cost Assessment Analysis (needs to be defined)

Purpose: To assess the accuracy and status of cost pool assessments
Evaluation: The metric measures the status of the cost pool assessments as well as the variance between the budgets contributed to the pool against the pool cost assessments received by the project.
Source: Financial Services Analysis Branch reports on cost assessments using BW report CMRPT20-Pool-View.

Performance Indicators:

G Green: Cost pool assessments complete and within 5% of contributed budgets at the project level

Y Yellow: Cost pool assessments complete and within 10% of contributed budgets at the project level

R Red: Cost pool assessments are not complete and/or are more than 10% of contributed budgets at the project level

6. Labor/Human Capital Analysis

Purpose: To assess the accuracy and status of labor charging
Evaluation: This metric will measure 1) the amount and 2) percentage of planned to actual labor charging variances.
Source: Financial Accounting & Analysis Branch reports on labor charging by analyzing various sources of data including, but not limited to, the NASA Budget Plan (N2), Workforce Integrated Management System (WIMS) plans, and actual labor charges from Core/BW and/or WEBTADS

Performance Indicators:

G Green: Labor dollars and/or FTE actuals are within 5% of plan

Y Yellow: Labor dollars and/or FTE actuals are within 10% of plan

R Red: Labor dollars and/or FTE actuals are more than 10% of plan

7a. Financial Accounting and Data Integrity – Funds Distribution Status

Purpose: To assess status of fund distributions
Evaluation: Percentage of program authority received and distributed into spending accounts
Source: FM Accounting Branch – SAP and/or BW reports

Performance Indicators:

G Green: Program Authority received and distributed is 80% or greater than budget

Y	Yellow:	Program Authority received and distributed is 50%-80% of budget
R	Red:	Program Authority received and distributed is less than 50% of budget

7b. Financial Accounting and Data Integrity - Reimbursable Agreement Status

Purpose: To assess the status of reimbursable agreement funding

Evaluation: Percentage of funding for reimbursable agreements received and distributed to Sales Orders.

Source: FM Accounting Branch will report on reimbursables comparing various sources of data including the Budget Plan from N2, Estimated Price Reports (EPRs) completed, resource authority received, and completed sales orders

Performance Indicators:

G	Green:	>95% of reimbursable funding has been received and distributed to Sales Orders
Y	Yellow:	75%-95% of reimbursable funding has been received and distributed to Sales Orders
R	Red:	<75% of reimbursable funding has been received and distributed to Sales Orders

7c. Financial Accounting and Data Integrity – Financial Data Reconciliations

Purpose: To assess the progress of achieving financial stabilization; specifically, module-to-module reconciliations, SGL account relationship reconciliations, Letter of Credit (authority and payment) reconciliations

Evaluation: Number of improper/invalid postings yet to be corrected

Source: FM-FI Data Integrity Task Team and FM Accounting Branch – via execution of various reconciliation tools in SAP

Performance Indicators:

G	Green:	>95% of improper/invalid postings corrected

| Y | Yellow: | 75%-95% of improper/invalid postings yet to be corrected |
| R | Red: | <75% of improper/invalid postings corrected |

7d. Financial Accounting and Data Integrity – Financial Reporting

Purpose: To assess the timeliness in which financial reports are accurate and submitted on or before the due date

Evaluation: Number of accurate financial reports submitted on or before the due date

Source: FM Accounting Branch, SGL (Monitoring and Controls submission, Property reports submitted to HQ, FBWT Analysis, Aged Suspense Account report, other reports submitted to HQ)

Performance Indicators:

G	Green:	>95% of financial reports submitted on/before due date
Y	Yellow:	75%-95% of financial reports submitted on/before due date
R	Red:	<75% of financial reports submitted on/before due date

7e. Financial Accounting and Data Integrity – Account Analysis

Purpose: To assess the validity of transactions posted to the various SGL accounts; specifically Fund Type, Fund Status, Abnormal Balance

Evaluation: Number of invalid postings remaining to be corrected

Source: Account Analysis Task Team – spreadsheet maintained

Performance Indicators:

G	Green:	>95% of invalid postings corrected
Y	Yellow:	75%-95% of invalid postings corrected
R	Red:	<75% of invalid postings corrected

7f. Financial Accounting and Data Integrity – FBWT

Purpose: To assess the reconciliation of FBWT
Evaluation: Number and amount of un-reconciled items
Source: CRCS to SAP Reconciliation; Suspense Reconciliation and Aging

Performance Indicators:

G	Green:	>95% of FBWT items reconciled
Y	Yellow:	75%-95% of FBWT items reconciled
R	Red:	<75% of FBWT items reconciled

7g. Financial Accounting and Data Integrity – PP&E

Purpose: To assess the timeliness and accuracy of recording capitalized
             equipment, real property and stock transactions in SAP.
Evaluation: Number and amount of capitalized equipment, real property and
             stock items.
Source: Financial Accounting and Analysis Branch – Equipment (Report
             915), Real property (NF1045/NF146) and Stock (Daily Cumm
             Supply Activity Report and spreadsheet maintained)

Performance Indicators:

G	Green:	>95% of transactions entered monthly are accurately valued
Y	Yellow:	75%-95% of transactions entered monthly accurately valued
R	Red:	<75% of transactions entered monthly are accurately valued

8a. OCFO Organization (Staffing)

Purpose: To assess the staffing requirements, progress, and future
             expectations regarding staffing in the OCFO
Evaluation: Current staffing as compared to approved complement
Source: The Deputy CFO for Systems will report on OCFO staffing for the
             organization by comparing complement to actual bodies on board.
             Any current and/or future positions being advertised should also be
             discussed as part of this metric.

Performance Indicators:

G	Green:	Current staffing is 100% of the complement
Y	Yellow:	Current staffing is 90%-99% of the complement
R	Red:	Current staffing is below 90% of the complement

8b. OCFO Organization (Budget)

Purpose: To assess the current status of the OCFO budget
Evaluation: Approved budget as compared to resource requirements
Source: The Deputy CFO for Systems will report on the OCFO budget status by comparing the approved budget to actual expenditures (obligations) to date. The analysis should also include estimated expenditures (obligations) through year end as compared to available budget.

Performance Indicators:

G	Green:	Current budget is adequate for organizational requirements
Y	Yellow:	Current budget is potentially inadequate
R	Red:	Current budget is not adequate for requirements

8c. OCFO Organization (Workload)

Purpose: To assess the current workload of OCFO employees
Evaluation: Additional hours being worked: overtime (OT), compensatory time, and credit time as well as current stress factors being experienced
Source: The Deputy CFO for Systems will report on the status of workload in the OCFO by reviewing and reporting any additional hours being worked. The measurement criteria should also include input from the senior leadership team (GS-14 & 15's) to ensure evaluation of current stress factors, surge work, and future work expectations.

Performance Indicators:

G	Green:	Workload expected, less than 5% of OT
Y	Yellow:	Workload slightly above expectations, 5-10% OT
R	Red:	Workload well above expectations, 10%+ OT

16